

**IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re:) Chapter 11
)
DELPHI CORPORATION, et al.,) Case No. 05-44481 (RDD)
)
)
)
Debtor.) (Jointly Administered)
-----x

**NOTICE REGARDING TRANSFER OF CLAIM NO. 6610
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2)**

1. TO: **MERRILL LYNCH CREDIT PRODUCTS, LLC** ("Transferor")
4 World Financial Center, 7th Floor
New York, New York 10080
Attn: Ron Torok
Phone: (212) 449-4969
2. Please take notice of the transfer of your right, title, and interest in and to the allowed, general, unsecured, non-priority claim, as evidenced by proof of claim No. 6610 date-stamped on May 24, 2006, against Delphi Automotive Systems LLC, a debtor and debtor in possession in the above-captioned case, to the extent of \$2,000.00 (such proof of claim, as amended, attached hereto as Exhibit A), has been transferred, pursuant to the terms of Evidence of Transfer of Claims (attached hereto as Exhibit B) to:

SPECIAL SITUATIONS INVESTING GROUP, INC. ("Transferee")
c/o Goldman, Sachs & Co.
85 Broad Street – 27th Floor
New York, NY 10004
Attn: Al Dombrowski
Phone: (212) 357-5126

All distributions and notices regarding the transferred portion of the claim should be sent to the Transferee at the instructions attached in Exhibit C.

Please take notice that the Transferor had previously transferred \$223,391.21 of claim (relating to proof of claim No. 6610) to Transferee. The current transfer of \$2,000.00 is an additional separate transfer relating to proof of claim No. 6610.

3. No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE, YOU MUST:**

-- **FILE A WRITTEN OBJECTION TO THE TRANSFER** with:

United States Bankruptcy Court
Southern District of New York
Attn: Clerk of Court
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004-1408

-- **SEND A COPY OF YOUR OBJECTION TO THE TRANSFeree.**

-- Refer to **INTERNAL CONTROL NO. _____** in your objection and any further correspondence related to this transfer.

4. If you file an objection, a hearing will be scheduled. **IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFeree WILL BE SUBSTITUTED FOR THE TRANSFEROR ON OUR RECORDS AS A CLAIMANT IN THIS PROCEEDING.**

CLERK

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent Transferee Debtor's Attorney

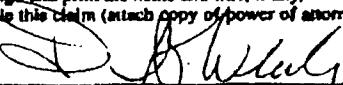
Deputy Clerk

EXHIBIT A

PROOF OF CLAIM

AMENDED

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT Southern		DISTRICT OF New York	PROOF OF CLAIM Claim #06610 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Name of Debtor Delphi Automotive Systems LLC	Case Number 05-44640		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): PBR Columbia LLC	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and address where notices should be sent: PBR Columbia LLC Attn: David Wheeler 201 Metropolitan Dr. West Columbia, SC 29170 Telephone number: (803) 822-2006			
Last four digits of account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces If this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: 4/6/06		
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: Date goods shipped.	3. If court judgment, date obtained:		
4. Classification of Claims. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.			
Unsecured Nonpriority Claim \$ 447,071.08 <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.			
Secured Claims <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).			
Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other setoff _____ Value of Collateral: \$ 1,508,953.50 setoff amount Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____			
<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).			
<small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>			
5. Total Amount of Claims at Time Case Filed:	447,670.98	(secured)	1,508,953.50 (priority) 0 (Total) \$1,956,624.48
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
Credit: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.			
Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.			
Date 5/16/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  David Wheeler General Manager		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



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APPENDIX TO PBR COLUMBIA LLC PROOF OF CLAIM

PBR Columbia LLC ("PBR Columbia") holds pre-petition claims against Delphi Automotive Systems LLC ("Delphi Automotive" or the "Debtor")¹ as set forth in the attached Proof of Claim (the "Claim").

Upon information and belief, documents supporting the Claim are in the possession of Delphi Automotive. The numerous invoices, purchase orders, contracts and other supporting documents are too voluminous to attach to the Claim. However, PBR Columbia has attached hereto a summary of its Claim, including a breakdown of its setoff claim, which has already been submitted to Delphi Automotive.

PBR Columbia is a party to various pre-petition agreements and arrangements with Delphi Automotive, pursuant to which PBR Columbia could be deemed to hold a prepetition claim on account of claims that are not currently liquidated, or which remain contingent. A summary of all potential unliquidated contingent claims would be unduly burdensome, if not impossible. PBR Columbia reserves all of its rights with respect to claims under its agreements or arrangements with Delphi Automotive or any of the Debtors.

PBR Columbia further reserves its rights to amend, modify or supplement this proof of claim at any time, including, without limitation, to assert claims on account of: (i) other obligations arising under agreements or arrangements or otherwise that may be deemed to be prepetition in nature; (ii) indemnification, setoff, recoupment or other rights; (iii) any consequential or other contractual damages; and (iv) any other causes of action sounding in contract, tort or otherwise, under statute or other applicable law, including counterclaims, relating to PBR Columbia's agreements, arrangements and dealings with Delphi Automotive. PBR Columbia further reserves the right to assert any administrative claims against the Debtor arising under agreements, arrangements or otherwise, including without limitation any right to assert that some or all of the amounts due are not prepetition claims.

¹ The contracts, purchase orders and other documents that form the basis for the claims are between PBR Columbia and Delphi Energy & Chassis Systems. While Delphi Automotive's Schedule F lists PBR Columbia as a creditor and its Schedule G lists executory contracts with PBR Columbia, PBR Columbia is uncertain if Delphi Energy & Chassis Systems is a division of Delphi Automotive or Delphi Corporation. Therefore, out of an abundance of caution, PBR Columbia is filing identical claims in both cases.

Appendix - Summary

No Payments - Current Balance	\$ 1,319,085.68
Missing Receipts	\$ 30,168.84
Quadsteer Non-payments	\$ 222,279.77
Pricing Issues	\$ 97,805.61
Quadsteer obsolescence claim	\$ 287,303.50
	\$ 1,956,624.48

Appendix - Summary of Setoff Claim

Delphi	Invoice	Date	Amount	Part Numbers
86719034		8/10/2005	\$ 10,504.00	B140/1-002
86735082		8/11/2005	\$ 33,634.92	B140/1-002
86737397		8/12/2005	\$ 17,854.08	K389-001/2/3/4
86864990		8/1/2005	\$ 83,340.00	B140/1-002/1
86866621		9/2/2005	\$ 17,854.08	K389-001/2/3/4
86885778		9/5/2005	\$ 67,933.44	B140/1-001
86905469		9/8/2005	\$ 116,428.80	B140/1-002/1
86907801		9/9/2005	\$ 17,854.08	K389-001/2/3/4
86908853		9/12/2005	\$ 63,587.80	B140/1-001
90098084		9/14/2005	\$ (495.35)	B141-001
86949463		9/15/2005	\$ 149,150.52	B140/1-002/1
86985130		9/21/2005	\$ 123,129.36	B140/1-001
86996579		9/23/2005	\$ 11,296.32	K389-001/2/3/4
90170746		9/26/2005	\$ (8,728.80)	B140-002
87036829			\$ 112,821.92	Invoice Missing
87040789			\$ 2,122.92	Invoice Missing
87041911		9/30/2005	\$ 11,296.32	K389-001/2/3/4
87066505		10/6/2005	\$ 128,276.08	B140/1-002/1
87068050		10/7/2005	\$ 11,112.98	K389-001/2/3/4
				\$ 966,873.26

INVOICE PO#	Amt
1043 9014461	2,509.08
8262 0050065788	19,308.00
8473 0050065788	68,068.80
8342 0550066756	393.12
8479 055004296/0550055838	83.52
8481 0550056755	393.12
8486 0550037213/0550056755	407.16
8497 0550004296/0550055838	83.52
8499 0550056755	392.12
8510 0550004296/05500055080	83.52
8820 0550066788	2,536.20
8818 0550065788	2,536.20
8825 0550065788	15,446.40
8948 0550074875	61,785.80
8928 0550065788	61,785.80
8884 0550065788	7,723.20
8991 0550074875	44,408.40
9048 0550074875	57,924.00
1015380 not our invoice	93,772.62
5884 0550038469	17,764.92
8738 0550037213/055005677	282.88
8772 0550004296/0550069751	63.36
8774 0550057213/0550056755	292.32
8782 0550004296	73.65
8783 0550037213/0550056755	292.32
8795 0550037213/0550056755	292.32
8814 0550037213/0550056755	292.32
8829 0550037213/0550056755	292.32
9371 0550069749/0551069750/0550069751	25,638.12
10351 0550067949/0550069750/0550069751 Bosch invoice	40,291.80
8368 0550056755	393.12
8725 0550037213/0550056755	292.32
8851 055003713/0550056755	292.32
9095 0550037213	152.84
8489 0550069113	15,733.44
	<u>542,060.25</u>

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: SPECIAL SITUATIONS INVESTING GROUP, INC.

MERRILL LYNCH CREDIT PRODUCTS, LLC, a limited liability company organized under the laws of Delaware, with offices located at 4 World Financial Center, 7th Floor, New York, NY 10080 ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of August 3, 2006, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to SPECIAL SITUATIONS INVESTING GROUP, INC., its successors and assigns, with offices located at 85 Broad Street, New York, NY 10004 ("Buyer"), all right, title and interest in and to the unsecured claims in the amount of \$2,000.00 of Seller against Delphi Automotive Systems LLC, and its affiliates, docketed as Claim No. 6610 (the "Claims") in the United States Bankruptcy Court, Southern District of New York, Case No. 44640 (Jointly Administered under Case No. 05-44481 *in re* Delphi Corporation); provided, however, that SELLER does not assign any right, title and interest in and to (i) the secured claims/setoff in the amount of \$1,508,953.50 and any recoupment claims and (ii) all claims described as "Quadsteer Non-payments" in the amount of \$222,297.77, against Delphi Automotive Systems LLC, and its affiliates, as part of Claim No. 6610.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this Assignment of Claim as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 26 day of September, 2006.

**MERRILL LYNCH CREDIT PRODUCTS,
LLC**

By:

(Signature of authorized corporate officer)

Name: Ron Torek

Title: Vice President

**SPECIAL SITUATIONS INVESTING
GROUP, INC.**

By:

(Signature of authorized corporate officer)

Name:

Title:

EXHIBIT B

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IN WITNESS WHEREOF, dated as of the 26 day of September, 2006.

**MERRILL LYNCH CREDIT PRODUCTS,
LLC**

By: _____
(Signature of authorized corporate officer)
Name:
Title:

**SPECIAL SITUATIONS INVESTING
GROUP, INC.**

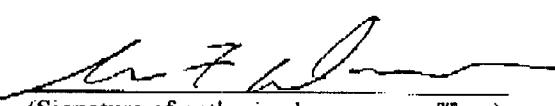
By: 
(Signature of authorized corporate officer)
Name:
Title: **ALBERT DOMBROWSKI
AUTHORIZED SIGNATORY**

EXHIBIT C

Address for Notices:

Special Situations Investing Group, Inc.
c/o Goldman, Sachs & Co.
85 Broad Street – 27th Floor
New York, NY 10004
Attn: Albert Dombrowski

Wire Instructions:

Chase NY
ABA # 021000021
A/C Name: Special Situations Investing Group, Inc.
A/C # 066906601
Ref: Delphi Claims
Attn: Philip Green

Contact Information:

Robert Frahm
c/o Goldman, Sachs & Co.
85 Broad Street – 28th Floor
New York, NY 10004
Telephone: 212-357-3773
Fax: 212-357-0922

with a copy to:

Pedro Ramirez
30 Hudson, 17th Floor
Jersey City, NJ 07302
Telephone: (917) 343-8319
Fax: (212) 428-1243